

Customs watch — Week of 28 September to 4 October 2026

Edition of Monday 05/10/2026 — period covered: 28/09/2026 to 04/10/2026

European Union

Steel: evidence of the country of melt and pour 01/10/2026 [High]

Commission Implementing Regulation (EU) 2026/1963 of 28/08/2026 sets the type of evidence importers must provide to establish the country of melt and pour of steel products. It entered into force on 01/10/2026 and ceases to apply on 30/09/2027. [Read more](#)

What this means: Import declarations for the steel products concerned must be accompanied by this evidence from 01/10/2026. Ongoing steel files must build this requirement into declaration preparation.

CBAM: de minimis threshold assessment 30/09/2026 [Medium]

The Commission publishes its assessment of the CBAM de minimis threshold. For the period 01/04/2025 to 31/03/2026, the single 50-tonne threshold would exempt 0.87% of embedded emissions, below the 1% limit. No change to the threshold is required at this stage (Article 2a(3) of the CBAM Regulation). [Read more](#)

What this means: The 50-tonne exemption threshold is maintained. Importers of CBAM goods in client files should keep tracking their cumulative volumes against this threshold.

CBAM: resources for verifiers and webinar follow-up 28/09 and 30/09/2026 [Monitor]

The Commission publishes guidance on verification and accreditation, the procedure for CBAM Registry access (applicable since 01/09/2026) and three videos for verifiers (28/09/2026). The follow-up to the fourth CBAM webinar (30/09/2026) restates that the first compliance deadline is 30/09/2027: CBAM declarations and surrender of certificates. [Read more](#) [Source 2](#)

What this means: The first CBAM deadline of 30/09/2027 remains the reference for planning emissions verification with the clients concerned.

AEO & Trust and Check

TAXUD page "EU Customs Reform": reference to Regulation (EU) 2026/2108 and presentation of Trust & Check observed on 05/10/2026 [High]

The DG TAXUD page "EU Customs Reform" now designates Regulation (EU) 2026/2108 as the basic regulation and presents the "Trust & Check" framework for trusted traders. Its latest news item is dated 21/09/2026 (entry into force of the reform). The page does not mention transitional provisions for AEO authorisations. [Read more](#)

What this means: The Commission's reference page on the reform is aligned with the new regulation. It does not yet give a transition timetable for clients' AEO authorisations.

AEO transitional provisions and opening of Trust and Check applications: not yet published 05/10/2026 [High]

The transitional provisions applicable to existing AEO authorisations (reassessment, switch-over period, validity) and the date on which Trust and Check applications open are not published on the pages consulted. The AEO status is maintained; Trust and Check is an additional status (Regulation (EU) 2026/2108, recitals 17 and 18). [Read more](#)

What this means: No reassessment or application step can be dated. The point is monitored weekly.

AEO, UCC and AEO-legislation documentation pages 05/10/2026 [Monitor]

The page "AEO legislation and management instruments" still lists Regulation (EU) No 952/2013 and Regulations 2015/2446 and 2015/2447, the AEO Guidelines with their four annexes, the AEO COMPACT model and the guidance "Customs cooperation to detect, report and react to suspicious activities". The pages "Authorised Economic Operator" and "Union Customs Code" do not mention Regulation (EU) 2026/2108. No new annex or higher revision is identified. [Read more](#) [Source 2](#)

What this means: The current AEO Guidelines remain the documentary reference for AEO files.

AEO BASELINE TO BE UPDATED: the "EU Customs Reform" page (taxation-customs.ec.europa.eu/customs/eu-customs-reform_en) now refers to Regulation (EU) 2026/2108 and presents Trust & Check; the "Authorised Economic Operator" and "Union Customs Code" pages do not mention Regulation (EU) 2026/2108.

Belgium

IDMS and AES: FGAS and ODS controls now applicable 01/10/2026 [Medium]

Since 01/10/2026, an automated check in IDMS validates FGAS certificates via CERTEX; the declaration must state the F-GAS registration code, net quantities and CO2 equivalents. AES compares the quantity of FGAS or ODS declared with the quantity in the corresponding authorisation. NAFORNA published the information on 22/09/2026. [Read more](#)

***What this means:** Declarations of fluorinated gases and ozone-depleting substances are rejected if these data are missing or do not match the authorisation. Clients concerned must adapt their declaration flows.*

France

BOD 7706: administrative decision 26-085 on guarantees 02/10/2026 [Medium]

Administrative decision 26-085 (guarantees for clearance, transit and other procedures) applies from 02/10/2026 and replaces decision 24-069. It contains 18 annexes, including isolated and global guarantee commitments, AEO criteria and Trigo system documentation. [Read more](#)

***What this means:** Guarantees lodged for clients in France fall under this new framework. Commitment templates and annexes must be checked with the guarantors concerned.*

BOD 7703: duties and taxes on energy products from 01/10/2026 30/09/2026 [Medium]

Administrative decision 26-084 publishes the circular on duties and taxes applicable to energy products from 01/10/2026. It replaces decision 26-058, applicable since 01/08/2026. [Read more](#)

***What this means:** The rates applicable to energy products from 01/10/2026 are set out in circular 26-084.*

BOD 7705: decisions 24-070 and 25-047 on guarantees 02/10/2026 [Monitor]

BOD 7705 publishes administrative decision 24-070 (monitoring of the reference amount for debts that may arise outside transit) and external decision 25-047 (guarantee obligations and accounting treatments, Delta-IE version 1, import and export). [Read more](#)

***What this means:** These texts supplement decision 26-085 for the management of clearance guarantees.*

Netherlands

E-commerce: product identification mandatory in declarations from 01/11/2026 01/10/2026 [High]

Dutch Customs announces that product identification codes will be mandatory in e-commerce declarations from 01/11/2026; they have been optional since 01/07/2026. An update states that the obligation is expected to apply to consignments up to 150 euros, subject to official confirmation. [Read more](#)

***What this means:** Clients' e-commerce declaration flows must provide for these codes before 01/11/2026. The 150-euro scope remains to be confirmed.*

Steel: declaring the country of melt and pour in the import declaration 30/09/2026 [High]

Since 01/10/2026, the import declaration for steel products must state the country of melt and pour using a TARIC additional code (Y376 to Y388) and a supporting document (codes C131 to C139). Absence of either element leads to rejection of the declaration. From 01/10/2027, the factory test certificate (C131) becomes mandatory. [Read more](#)

***What this means:** Clients' steel import declarations must carry these codes or they will be rejected.*

Steel: procedure when the country-specific tariff quota is exhausted 30/09/2026 [Medium]

When the country-specific quota is exhausted and allocation is partial or nil, the importer may access the supplementary quota ("free" quota) by submitting a refund request to Customs on the official form. A 5-

working-day blocking period starts when the supplementary quota opens; allocation follows the date the declaration was accepted. References: Regulations (EU) 2026/1384 and 2026/1457. [Read more](#)

What this means: Clients affected by an exhausted quota must file their refund request promptly.

KEBV and CS2 01/10 and 02/10/2026 **[Monitor]**

Since 01/10/2026, the regulation on the choice of electronic communication (KEBV) applies; the choice between digital and written communication for excise and consumption taxes is unchanged (01/10/2026). The service message of 02/10/2026 states that the delay in sending Assessment Complete messages (IE3N03) in the CS2 system is resolved. [Read more](#) [Source 2](#)

What this means: No action required; the CS2 delay is closed.

Luxembourg

No significant developments this week.

Key takeaways this week

- Steel: since 01/10/2026, Implementing Regulation (EU) 2026/1963 requires evidence of the country of melt and pour; in the Netherlands, the import declaration must carry codes Y376 to Y388 and C131 to C139, failing which it is rejected.
- CBAM: the 50-tonne de minimis threshold is maintained (0.87% of embedded emissions); the first compliance deadline is 30/09/2027.
- AEO and Trust and Check: the TAXUD page "EU Customs Reform" refers to Regulation (EU) 2026/2108; AEO transitional provisions and the opening of Trust and Check applications are not published.
- Belgium: FGAS and ODS controls in IDMS and AES have applied since 01/10/2026.
- France: administrative decision 26-085 on guarantees (02/10/2026) and circular 26-084 on energy products (01/10/2026).
- Netherlands: product identification becomes mandatory in e-commerce declarations on 01/11/2026.

Key dates ahead

- **01/11/2026:** e-commerce processing fee of 2 euros per consignment and mandatory product identification in e-commerce declarations.
- **21/09/2027:** general application of Regulation (EU) 2026/2108.
- **30/09/2027:** first CBAM deadline (declarations and certificates); end of validity of Regulation (EU) 2026/1963.
- **01/10/2027:** factory test certificate (C131) mandatory for steel in the Netherlands.
- **01/01/2028:** EU Customs Authority operational.
- **01/07/2028:** e-commerce Data Hub provisions.